



Substitute House Bill No. 6349

Public Act No. 13-107

AN ACT CONCERNING THE STATE MILITARY RELIEF FUND.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Section 27-100a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2013*):

(a) As used in this section, (1) "department" means the Military Department, (2) "fund" means the Military [Family] Relief Fund established in accordance with this section, (3) "eligible member of the armed forces" and "eligible member" means a member of the armed forces, as defined in subsection (a) of section 27-103, including the Connecticut National Guard, who is domiciled in this state, (4) "immediate family member" means an eligible member's spouse, child or parent who is domiciled in this state, or any other member of an eligible member's family who lives in the same household as the eligible member, and (5) "essential personal or household goods or services" includes, but is not limited to, repairs, medical services that are not covered by insurance, transportation, babysitting, clothing, school supplies or any other goods or services that are essential to the well-being of an eligible member or eligible member's immediate family.

(b) There is established, within the General Fund, a separate,

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nonlapsing account to be known as the "Military [Family] Relief Fund". The account shall contain (1) any amounts appropriated or otherwise made available by the state for the purposes of this section, (2) any moneys required by law to be deposited in the account, and (3) gifts, grants, donations or bequests made for the purposes of this section. Investment earnings credited to the assets of the fund shall become part of the assets of the fund. Any balance remaining in the account at the end of any fiscal year shall be carried forward in the account for the fiscal year next succeeding. The State Treasurer shall administer the fund. All moneys deposited in the account shall be used by the Military Department for the purposes of this section. The Military Department may deduct and retain from the moneys in the account an amount equal to the costs incurred by the department in administering the provisions of this section, except that said amount shall not exceed two per cent of the moneys deposited in the account in any fiscal year.

(c) The Military Department shall use the Military [Family] Relief Fund to make grants to eligible members of the armed forces or their immediate family members [of eligible members of the armed forces] for essential personal or household goods or services in this state if the payment for such goods or services would be a hardship for such eligible member or family member because of the military service of the eligible member. The department shall not make any grant that exceeds five thousand dollars or the balance available for grants in the fund.

(d) The department shall establish an application process that is simple for eligible members and their immediate family members. The department shall act on each application no later than seven days after the date on which the completed application is submitted to the department.

(e) [On or after six months from June 30, 2005, after evaluating the performance of the program during the preceding six months,

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including available resources and applications received, the department may commence the process to adopt regulations, in accordance with the provisions of chapter 54, that would facilitate the purposes of this section, including, but not limited to, establishing a maximum amount of each grant, of each type of grant or of grants to the immediate family members of any eligible member, and establishing criteria for the approval of grant applications.] The department shall adopt regulations implementing the provisions of this section, in accordance with the provisions of chapter 54, and may implement the policies and procedures contained in such proposed regulations while in the process of adopting such proposed regulations, provided the department publishes notice of intention to adopt the regulations in the Connecticut Law Journal no later than twenty days after implementing such policies and procedures. Policies and procedures implemented pursuant to this subsection shall be valid until the earlier of the date on which such regulations are effective or one year after the publication of such notice of intention.

(f) On or before [October 15, 2005, and on or before the fifteenth day following the close of each calendar quarter thereafter] February fifteenth of each calendar year, the department shall submit a report to the [select] joint standing committee of the General Assembly having cognizance of matters relating to veterans' and military affairs, in accordance with section 11-4a, that contains the following information for the preceding calendar [quarter] year: (1) The number of applications received, (2) the number of eligible members who received grants under this section and whose immediate family members received grants under this section, (3) the amount in grants made to each such eligible member and to the immediate family of each such eligible member, (4) the uses for such grants, and (5) any recommendations regarding the Military [Family] Relief Fund, including any proposed legislation to facilitate the purposes of this section. Such reports shall not identify the name of any eligible

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member or of any immediate family member. Notwithstanding the provisions of subsection (a) of section 1-210, all information obtained by the Military Department that contains the name or address of, or other information that could be used to identify, an eligible member or an immediate family member shall be confidential.

Sec. 2. Section 12-743a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2013*):

(a) Any taxpayer filing a return under this chapter for taxable years commencing on or after January 1, 2005, may contribute all or part of a refund under this chapter to the Military [Family] Relief Fund established in section 27-100a, as amended by this act, by indicating on the tax return the amount to be contributed to the fund.

(b) A contribution or designation made pursuant to this section shall be irrevocable upon the filing of the return. A taxpayer making a contribution or designation pursuant to this subsection shall so indicate on the tax return in a manner provided for by the Commissioner of Revenue Services.

(c) A contribution of all or part of a refund shall be made in the full amount indicated if the refund found due the taxpayer upon the initial processing of the return, and after any deductions required by this chapter, is greater than or equal to the indicated contribution. If the refund due, as determined upon initial processing, and after any deductions required by this chapter, is less than the indicated contribution, the contribution shall be made in the full amount of the refund. The Commissioner of Revenue Services shall subtract the amount of any contribution of all or part of a refund from the amount of the refund initially found due the taxpayer and shall certify (1) the amount of the refund initially found due the taxpayer, (2) the amount of any such contribution, and (3) the amount of the difference to the Secretary of the Office of Policy and Management and the State

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Treasurer for payment to the taxpayer in accordance with this chapter. For the purposes of any subsequent determination of the taxpayer's net tax payment, such contribution shall be considered a part of the refund paid to the taxpayer.

(d) The Commissioner of Revenue Services, after notification of and approval by the Secretary of the Office of Policy and Management, may deduct and retain from the moneys collected under subsections (a) to (c), inclusive, of this section an amount equal to the costs of administering this section, but in any fiscal year beginning on or after July 1, 2006, not to exceed four per cent of such moneys collected in such fiscal year. The Commissioner of Revenue Services shall deposit the remaining moneys collected in the Military [Family] Relief Fund.

Approved June 6, 2013